

INCENTIVES & CERTIFICATIONS

Information regarding all the incentives listed below can also be found at www.ndbusiness.com

Tax Credit Certification

To acquire certain tax incentives, a company must be certified by the director of the Economic Development and Finance Division of the Department of Commerce. Most of the state's economic development tools and incentives are targeted toward primary sector businesses. In fact, legislation for several of these incentives specifies that a business must be 'certified' as a primary sector business by the director of the Economic Development & Finance Division of the North Dakota Department of Commerce. Certification does not guarantee receipt of any incentive, but being certified as a primary sector business can be an important first step in the process.

Programs and incentives that may require certification include:

[New Jobs Training](#)

[Research and Development Company Certification to Sell, Transfer or Assign Unused Tax Credit](#)

[Sales Tax Exemption on Computer and Telecommunications Equipment](#)

[Seed Capital Investment Tax Credit](#)

[Primary-Sector Certification Form](#)

"Primary sector business" means an individual, corporation, limited liability company, partnership, or association which through the employment of knowledge or labor adds value to a product, process, or service that results in the creation of new wealth. The term includes tourism but does not include production agriculture.

[Microbusiness Certification](#)

A "microbusiness" is a company with five or fewer employees, located in an economically viable small community. Additional qualifications and definitions are noted on the application form.

[Research and Development Company Certification](#)

A business must be certified as a "qualified research and development company" before a taxpayer can elect to sell, transfer, or assign all or part of its unused Research and Experimental Expenditure Tax Credit.

[Seed Capital Investment Tax Credit Certification](#)

A taxpayer is entitled to a credit against state income tax liability if they make a qualified investment in a "qualified business" for the Seed Capital Tax Credit.

[Agricultural Business Investment Tax Credit Certification](#)

A taxpayer is entitled to a credit against state income tax liability if they make a qualified investment in a "qualified business" for the Agricultural Business Tax Credit.

Tax Incentives

Whether you are looking for traditional tax incentives or innovative opportunities like the Renaissance Zones, you will find North Dakota has a lot to offer. [Download this brochure from the State Tax Commissioner](#) to learn more about these opportunities and discover which incentives are best suited for you and your business.